

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
TACOMA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

AMY M. WHITE,

Respondent.

Case No. 3:25-mc-05007-DGE

**NOTICE OF HEARING AND ORDER
TO SHOW CAUSE**

Upon the Petition of the United States and the Declaration of Revenue Officer Bradley Marler, including the exhibits attached thereto, it is hereby

ORDERED that Respondent Amy M. White appear before United States District Judge David G. Estudillo, in that Judge's courtroom in the United States Courthouse, Tacoma, Washington, on the 20th day of August, 2025, at 9:00 a.m., to show cause why Amy White should not be compelled to obey the Internal Revenue Service ("IRS") summons personally served upon her.

It is further ORDERED that:

1. A copy of this Order, together with the Petition, the Declaration of Revenue Officer Bradley Marler, and the exhibits, shall be served upon Amy White in accordance with Federal Rule of Civil Procedure 4(h) within 30 days of the date that this Order is served upon

1 counsel for the United States or as soon thereafter as possible. The Court hereby appoints
2 Revenue Officer Bradley Marler, or any other person designated by the IRS, to effect service in
3 this case. Service may also be effected by the United States Marshal's office or a process server.

4 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the
5 Clerk as soon as practicable.

6 3. Because the file in this case reflects a prima facie showing that the collection
7 investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to
8 that purpose, that the information sought is not already within the Commissioner's possession,
9 and that the administrative steps required by the Internal Revenue Code have been substantially
10 followed, under *United States v. Powell*, 379 U.S. 48, 57–58 (1964), the burden of coming
11 forward has shifted to Amy White to oppose enforcement of the summons.

12 4. If Amy White has any defense to present or opposition to the Petition, such
13 defense or opposition shall be made in writing and filed with the Clerk, and copies served on
14 counsel for the United States in Washington D.C., at least 21 days prior to the date set for the
15 show cause hearing. The United States may file a reply memorandum to any opposition at least 7
16 court days prior to the date set for the show cause hearing.

17 5. At the show cause hearing, the Court will consider all issues raised by Amy
18 White. Only those issues brought into controversy by the responsive pleadings and factual
19 allegations supported by the affidavit or declaration will be considered. Any uncontested
20 allegations in the Petition will be considered admitted.

21 6. Amy White may notify the Court, in a writing filed with the Clerk and served on
22 counsel for the United States at the address on the Petition, at least 14 days prior to the date set
23 for the show cause hearing, that Amy White has no objection to enforcement of the summons.
24 Amy White's appearance at the hearing will then be excused.

25 Amy White is hereby notified that a failure to comply with this Order may subject her to
26 sanctions for contempt of court.

27 IT IS SO ORDERED.

1 Presented by:


2 /s/ Lolita De Palma

3 LOLITA DE PALMA

4 Trial Attorney, Tax Division

5 U.S. Department of Justice

6 DATED this 18th day of July, 2025.

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14 David G. Estudillo
15 United States District Judge
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